

**2011  
Annual Report  
of  
WIRELESS TELECOMMUNICATION SERVICE COMPANIES**

**County**

\_\_\_\_\_

**Company Name**

\_\_\_\_\_

**Name of Company  
Owner (if subsidiary)**

\_\_\_\_\_

**Report prepared by  
Name**

\_\_\_\_\_

**Title**

\_\_\_\_\_

**Address**

\_\_\_\_\_

\_\_\_\_\_

**Phone**

\_\_\_\_\_

**Fax**

\_\_\_\_\_

**E-Mail**

\_\_\_\_\_

**Return to county assessor's office by March 15, 2011.**

## **Annual Report of Wireless Telecommunication Service Companies**

This form is the Annual Report for listing real and personal property assets subject to property tax as of January 1, 2011. Report all assets, except properly registered motor vehicles. If your company has submitted a complete listing of all assets subject to property tax for a prior year, you can report only those assets newly acquired or deleted from your asset account during the 2010 calendar year. If you prefer, you can submit a complete itemized listing of all assets on an annual basis.

You can submit a computer printout or other comparable report if it is complete and you clearly mark all asset groups (Schedules I through IX). If you submit a computer printout, you must still complete the cover page and page 2 of this Annual Report. Please submit the completed report by March 15, 2011, to the county assessor of the county where the property is located.

### **Property Report Instructions**

1. Read the instructions for each schedule to determine the type of property to list. If you need extra space to report all information, make copies of each appropriate schedule's form and add it to this report.
2. Complete each schedule of this report. Enter the word "NONE" where appropriate.
3. The owner, a duly authorized officer, or the property owner's designated employee must sign page 2 of this report.
4. Identify the location of your property by address, legal description, or electronic site description. The precise location of property is important since property taxes may be different by location.
5. Explain any entry which does not represent typical market value or which might be misleading.
6. List assets for projects that are partially complete as of the January 1 assessment date and not reported elsewhere in this report, on Schedule VIII on page 10.
7. List the manufacturer, model number, year manufactured (estimate if necessary), and the date purchased or constructed for all property.
8. List the original costs including freight, installations, engineering, overhead, renovations, rebuilds, overhauls, and all other costs to get the item ready for its intended use. Do not deduct for depreciation. List the original cost of assets that have been totally depreciated for Internal Revenue Service purposes.
9. If you elect the qualified investment (property) exemption in lieu of the investment tax credit, you must complete Schedule XI on page 13.

If you have questions about completing this form or would like this form in an electronic format, please call our office at \_\_\_\_\_ (assessor's phone number).

## SECTION A COST INFORMATION

### SUMMARY OF INVESTMENT IN PLANT AND EQUIPMENT

<b>SCHEDULE I</b>	Buildings	\$ _____
<b>SCHEDULE II</b>	Towers	\$ _____
<b>SCHEDULE III</b>	Antennas & Microwaves	\$ _____
<b>SCHEDULE IV</b>	Generators & Backup Power Equipment	\$ _____
<b>SCHEDULE V</b>	Radio, Switching & Filtering Equipment	\$ _____
<b>SCHEDULE VI</b>	Shop & Test Equipment, Message Center, Monitoring & Fixed Station Equipment	\$ _____
<b>SCHEDULE VII</b>	Office Furniture, Fixtures & Equipment	\$ _____
<b>SCHEDULE VIII</b>	Construction Work in Progress	\$ _____
<b>SCHEDULE IX</b>	Land	
	Total Investment in Owned Property	\$ _____
<b>SCHEDULE X</b>	Leased & Rented Property	\$ _____
<b>SCHEDULE XI</b>	Qualified Investment (Property) Exemption in Lieu of Investment Tax Credit	\$ _____
<b>SCHEDULE XII</b>	Qualified Intangible Personal Property Exemption	\$ _____

If system was purchased as an operating facility:

Date of Purchase \_\_\_\_\_ Purchase Price \$ \_\_\_\_\_

Seller \_\_\_\_\_

### AFFIRMATION

I certify the information contained in this declaration is true, correct, and complete to the best of my knowledge, information, and belief.

Signature \_\_\_\_\_

Title \_\_\_\_\_ Date \_\_\_\_\_

The property owner or a duly authorized representative of the property owner must sign this affirmation.

## SCHEDULE I BUILDINGS

List buildings including standard, built-in equipment. Report original building costs plus renovating, remodeling, and all other costs to have each asset ready for its intended use. (Report actual costs. Do not deduct for depreciation.)

[illegible]

<sup>1</sup>See instructions on page 1, item 8.

## SCHEDULE II TOWERS

List towers including standard, built-in equipment. Report original tower costs plus renovating, remodeling, and all other costs to have each asset ready for its intended use. (Report actual costs. Do not deduct for depreciation.)

Location	Asset Description	Year Constructed or Purchased	Original Cost <sup>1</sup>
		Total	\$

<sup>1</sup>See instructions on page 1, item 8.

### SCHEDULE III ANTENNAS AND MICROWAVES

List all antenna and microwave equipment. Report the original cost of each asset plus the costs of installing, renovating, rebuilding, and all other costs to have each asset ready for its intended use. If the item is leased to someone else or another entity, identify the lessee's name in the location column. (Report actual costs. Do not deduct for depreciation.)

Location/Lessee	Item	Make/Model	Year Manufactured	Year Purchased	Original Cost <sup>1</sup>
				<b>Total</b>	<b>\$</b>

<sup>1</sup>See instructions on page 1, item 8.

## SCHEDULE IV

### GENERATORS AND BACKUP POWER EQUIPMENT

List all generators and backup power equipment. Report the original cost of each asset plus the costs of installing, renovating, rebuilding, and all other costs to have each asset ready for its intended use. If the item is leased to someone else or another entity, identify the lessee's name in the location column. (Report actual costs. Do not deduct for depreciation.)

Location/Lessee	Item	Make/Model	Year Manufactured	Year Purchased	Original Cost <sup>1</sup>
				<b>Total</b>	<b>\$</b>

<sup>1</sup>See instructions on page 1, item 8.

## SCHEDULE V RADIO, SWITCHING, AND FILTERING EQUIPMENT

List all radio, switching, and filtering equipment. Report the original cost of each asset plus the costs of installing, renovating, rebuilding, overhauling, and all other costs to have each asset ready for its intended use. If any equipment is leased to someone else or another entity, identify the lessee's name in the location column. (Report actual costs. Do not deduct for depreciation.)

[illegible]

<sup>1</sup>See instructions on page 1, item 8.



**SCHEDULE VI**  
**SHOP AND TEST EQUIPMENT, MESSAGE CENTER, MONITORING, AND FIXED STATION EQUIPMENT**

List all shop, test, message center, monitoring, and fixed station equipment. Report the original cost of each asset plus the costs of renovating, rebuilding, overhauling, and all other costs to have each asset ready for its intended use. If any asset is leased to someone else or another entity, identify the lessee's name in the location column. (Report actual costs. Do not deduct for depreciation.)

Location/Lessee	Item	Make/Model	Year Manufactured	Year Purchased	Original Cost <sup>1</sup>
				Total	\$

<sup>1</sup>See instructions on page 1, item 8.

**SCHEDULE VII**  
**OFFICE FURNITURE, FIXTURES, AND EQUIPMENT**

List all office furniture, fixtures, machines, and equipment, including computers, peripheral equipment, and software owned by the company. Report the original cost of each asset plus the cost of installing, renovating, rebuilding, overhauling, and all other costs to have each asset ready for its intended use. If any of these assets are leased to someone else or another entity, identify the lessee's name in the location column. (Report actual costs. Do not deduct for depreciation.)

Location/Lessee	Item	Make/Model	Year Manufactured	Year Purchased	Original Cost <sup>1</sup>
				<b>Total</b>	<b>\$</b>

<sup>1</sup>See instructions on page 1, item 8.

**SCHEDULE VIII**  
**CONSTRUCTION WORK IN PROGRESS**

Include all partially completed construction projects that have not been listed elsewhere in this report. List the costs as of December 31, 2010. This may include machinery, equipment, or buildings.

[illegible]

<sup>1</sup>See instructions on page 1, item 8.

## SCHEDULE IX LAND

Provide an identifying description of each tract or parcel of land owned. Include the costs of clearing, grading, filling, installing utilities, and providing access to have a usable site. List leased and rented property on Schedule VIII of the report.

Legal Description	Year Purchased	Original Cost <sup>1</sup>
	<b>Total</b>	<b>\$</b>

<sup>1</sup>Include costs incurred to acquire and develop the land including professional fees, financing costs, and all other costs related to site and utility development.

**SCHEDULE X  
LEASED AND RENTED PROPERTY**

Description	Owner's Name and Address	Date of Lease	Length of Lease	Original Cost <sup>1</sup>	Monthly Lease/Rent Payment
Land					
Buildings & Structures					

**Declaration of Leased and Rented Equipment**

Leasing Company Name/Address	Item	Year Installed/Manufactured	Payment & Term	Original Cost <sup>1</sup>

<sup>1</sup>See instructions on page 1, item 8.

**SCHEDULE XI**  
**QUALIFIED INVESTMENT (PROPERTY) EXEMPTION IN LIEU OF INVESTMENT TAX CREDIT**

You may elect a property tax exemption in lieu of the investment tax credit for qualified property under Idaho Code §63-3029B. For the qualifications for this property tax exemption, see Idaho Code §63-3029B, Property Tax Administrative Rules 988 (IDAPA 35.01.03.988) and 989 (IDAPA 35.01.03.989), and Income Tax Administrative Rule 719 (IDAPA 35.01.01.719).

The information listed below must be consistent with the information listed on Idaho Form 49E, which you must attach to claim this exemption. The maximum value exempted for all qualified property purchased "used" in any one year is \$150,000. In the column labeled "New or Used," indicate the value for which you request the exemption for all property purchased "used." The maximum value exempted for qualified property purchased "new" is unlimited.

Reference Number	Asset Description	Year Manf	Date Placed in Service	New or Used	Original Cost <sup>1</sup>

<sup>1</sup>See instructions on page 1, item 8.

**Total value of property elected for qualified investment property tax exemption \$** \_\_\_\_\_

I affirm, to the best of my knowledge and belief, the above-named property has been elected on Form 49E and qualifies under Idaho Code §63-3029B.

Signature \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

**SCHEDULE XII**  
**QUALIFIED INTANGIBLE PERSONAL PROPERTY EXEMPTION**

The exemption for certain intangible personal property includes capital, stocks or shares, bonds, deposits or accounts, goodwill, customer lists, contracts and contract rights, patents, trademarks, custom computer programs, copyrights, trade secrets, franchises, licenses, and rights-of-way if these rights-of-way are possessory only and not accompanied by title. See Idaho Code § 63-602L and Property Tax Administrative Rule 615 (IDAPA 35.01.03.615).

To apply for this exemption on qualifying intangible personal property, list the property below. When the original cost of any item of personal property is a combined cost of tangible and intangible property, list the cost of the intangible property separately in the column labeled "Intangible Property Cost."

Tax Code Area Number	Asset Description	Year Acquired	Original Cost <sup>1</sup>	Intangible Property Cost
		<b>Total</b>	\$	\$

<sup>1</sup>See instructions on page 1, item 8.

**SECTION B**

**LEGAL DESCRIPTION OF PROPERTY**

Please provide the legal description for the property, including all related remote sites such as towers, etc.

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There is no handwriting or other markings on the paper.



**SECTION C**  
**INCOME INFORMATION**

In addition to the completed "Wireless Telecommunication Report," please submit a copy of an operating statement (also referred to as the income statement, earnings statement, or profit and loss statement) for the most recent fiscal year completed.

**SECTION D**  
**MARKET INFORMATION**

Was any property sold, merged, or acquired in the past five years? \_\_\_\_\_

Date system was acquired \_\_\_\_\_

Sale Price: \$ \_\_\_\_\_

Terms (if applicable) \$ \_\_\_\_\_

Amount down \_\_\_\_\_

Interest rate \_\_\_\_\_

Length of agreement (years) \_\_\_\_\_

Other consideration (specify) \_\_\_\_\_

Value of other consideration \$ \_\_\_\_\_

Comments \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_